

Message

From: Camilla Lindrum Bay [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=C79291E81DAE42B0BAB250A8013008EA-W26745]
Sent: 1/6/2021 9:50:20 AM
To: Gry Ahlefeld-Engel [gry.ahlefeld-engel@sktst.dk]; Bettina Spang [bettina.spang@sktst.dk]
Subject: Anmodning fra SØIK vedr. forlig
Attachments: Brev til Skattestyrelsen.pdf

Kære Gry og Bettina

Jeg har modtaget nedenstående (og vedhæftede) henvendelse fra SØIK.

De stiller en masse spørgsmål til forliget med de 61 pensionsplaner. Flere af spørgsmålene tror jeg ikke vi kan/må svare på under henvisning til forligets tavsheds klausuler.

Tænker vi lige skal vende den når i har haft lejlighed til at læse den. Umiddelbart har de fastsat en frist den 15. januar.

Jeg har ikke fået lagt statusmøder ind for det nye år. Skal vi fastholde et ugentligt møde? Eller vil du (Gry) være fri her i starten, hvor der ikke er en KC?

Venlig hilsen

Camilla Lindrum Bay
 Fuldmægtig
 Ledelsessekretariat Særlig Kontrol

+45 72 37 55 15
Camilla.Bay@sktst.dk



Skattestyrelsen
 Helgeshøj Allé 9, 2630 Taastrup
www.sktst.dk

Sådan behandler vi persondata
 Skattestyrelsen er en del af Skatteforvaltningen

Fra: SWI007@politi.dk <SWI007@politi.dk>
Sendt: 6. januar 2021 10:03
Til: Camilla Lindrum Bay <Camilla.Bay@sktst.dk>
Emne: Anmodning om oplysninger vedr. Skattestyrelsens forlig

Denne e-mail kommer fra internettet og er således ikke nødvendigvis fra en intern kilde selvom afsenderadresse kan indikere det.

Kære Camilla Lindrum Bay

Vedhæftet fremsendes Statsadvokaten for Særlig Økonomisk og International Kriminalitets anmodning af 6. januar 2021 om oplysninger vedr. Skattestyrelsens forlig.

Jeg skal anmode om at modtage Skattestyrelsens svar snarest muligt, og meget gerne inden den 15. januar 2021.

Med venlig hilsen

CONFIDENTIAL

SKAT_MAPLEPOINT_00000399



Stine Winther
specialanklager

Mobil: +45 61 12 69 79

Mail: swi007@politi.dk



STATSADVOKATEN

Statsadvokaten for Særlig Økonomisk og International Kriminalitet

Kampmannsgade 1
DK-1604 København V
Tlf.: +45 72 68 90 00
Fax: +45 4515 0016
Mail: saoek@ankl.dk



STATSADVOKATEN

Skattestyrelsen

Dato: 6. januar 2021
J.nr.: SØK-10177-00037-19
Sagsbehandler: SWI

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
KRIMINALITET

KAMPMANNSGADE 1
1604 KØBENHAVN V

TELEFON 72 68 90 00

E-mail: saoeek@ankl.dk
www.anklagemyndigheden.dk
www.politi.dk

Anmodning om oplysninger vedr. Skattestyrelsens forlig

SKAT (nu Skattestyrelsen) har bl.a. ved brev af 24. august 2015 anmeldt formodet bedrageri begået over for SKAT i perioden 2012 til 2015, hvorved SKAT led et samlet tab på ca. 12,7 mia. kr. Sagerne efterforskes af Statsadvokaten for Særlig Økonomisk og International Kriminalitet (SØIK).

Som oplyst af Skattestyrelsen overfor SØIK indgik Skattestyrelsen i maj 2019 et forlig med 61 amerikanske pensionsplaner og en række dertil knyttede personer og selskaber i en del af det samlede sagskompleks. Forligsaftalen går efter det oplyste ud på, at de 61 pensionsplaner m.fl. skal betale et beløb på 1,6 mia. kr. til den danske stat.

Til brug for den videre efterforskning skal SØIK venligst anmode om svar på følgende spørgsmål:

1. Hvilke fysiske og juridiske personer har Skattestyrelsen indgået det omhandlende forlig med?
2. Hvilke refusioner er omfattet af forliget (eksempelvis ved angivelse af SKAT's bundtnumre)?
3. Hvordan er forligssummen sammensat (indgår der eksempelvis erstatning af andre udgifter end den modtagne udbytterefusion)?

4. Hvor stor en andel af den samlede forligssum på 1,6 mia. kr. er indbetalt til Skattestyrelsen, og hvornår er det resterende beløb forfaldent til betaling?
5. Hvilke fordringer er indbetalingerne afskrevet på?
6. Er fordringer ud over forligsbeløbet eftergivet, og i så fald på hvilken måde?
7. Er forliget et udtryk for en endelig afgørelse af den civile sag, eller vil der senere kunne opstå yderligere erstatningskrav rettet mod forligsparterne?
8. Har Skattestyrelsen modtaget sikkerhed for opfyldelse af forliget, herunder garantier, pant eller lignende? Har Skattestyrelsen i givet fald foretaget nogen form for sikringsakt i den forbindelse?
9. Har Skattestyrelsen fortsat et erstatningskrav i sagen, og i så fald mod hvem og med hvilke beløb?

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
KRIMINALITET

Endvidere skal SØIK venligst anmode om oplysning om hvilke eventuelle tavshedsklausuler, der er aftalt i forliget. SIDE 2

SØIK anmoder om at modtage Skattestyrelsens svar snarest muligt, og meget gerne senest den 15. januar 2021.

Såfremt Skattestyrelsen har spørgsmål til denne anmodning, kan henvendelse rettes til specialanklager Stine Winther, tlf. 61126979 eller via e-mail: swi007@politi.dk).

Med venlig hilsen

Malene Stage Christensen
vicestatsadvokat, fg.

To: Gry Ahlefeld-Engel[Gry.Ahlefeld-Engel@SKTST.DK]; Bettina Spang[Bettina.Spang@sktst.dk]
From: Camilla Lindrum Bay[O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=C79291E81DAE42B0BAB250A8013008EA-W26745]
Sent: Wed 1/6/2021 9:50:20 AM (UTC)
Subject: Request from SØIK regarding settlement
Letter to the Danish Tax Administration.pdf

Dear Gry and Bettina

I received the below request (and attached) from SØIK.

They present a great number of questions about the settlement with the 61 pension plans. I believe we cannot/must not answer because of the settlement's confidentiality clauses.

I think we should return to it when you've had a chance to read it. Right now they've set a Jan 15 deadline.

I haven't scheduled status meetings for the new year. Should we keep a weekly meeting? Or will you (Gry) be free here at the start if there is no KC?

Best regards

Camilla Lindrum Bay
Clerk
Executive Secretariat Special Audit

+45 72 37 55 15
Camilla.Bay@sktst.dk



The Danish Tax Agency
Helgeshøj Allé 9, 2630 Taastrup
www.sktst.dk

[This is how we handle personal data](#)
The Danish Tax Agency is a part of the Danish Tax Administration

From: SWI007@politi.dk <SWI007@politi.dk>
Sent: 6 January 2021 10:03
To: Camilla Lindrum Bay <Camilla.Bay@sktst.dk>
Subject: Request for information re the Danish Tax Agency's settlement

This email comes from the internet and is therefore not necessarily from an internal source even though the sender address can indicate that.

Dear Camilla Lindrum Bay

Forwarded here as attachment is the January 6, 2021, request from The Public Prosecutor for Special Financial and International Crimes for information regarding the Danish Tax Agency's settlement.

I must ask that the Danish tax Agency's response be received as soon as possible, and preferably before January 15, 2021.

With best regards

Stine Winther
Special Prosecutor

Mobile: +45 61 12 69 79
Email: swi007@politi.dk



The Public Prosecutor for Special Financial and International Crimes

Kampmannsgade 1
DK-1604 København V
Tel.: +45 72 68 90 00
Fax: +45 4515 0016
Email: saoek@ankl.dk



The Danish Tax Agency

Date: 6 January 2021
J.nr.: SØK-10177-00037-19
Case Handler: SWI

THE PUBLIC PROSECUTOR FOR
SPECIAL FINANCIAL AND
INTERNATIONAL CRIMES

KAMPMANNSGADE 1
1604 KØBENHAVN V

TELEPHONE 72 68 90 00

Email: saoek@ankl.dk

www.anklagemyndigheden.dk

www.politi.dk

Request for Information regarding the Danish Tax Agency's Settlement

SKAT (now the Danish Tax Agency), by particular letter dated 24 August 2015, has reported suspected fraud committed against SKAT in the period 2012 to 2015, whereby SKAT suffered a total loss of around DKK 12.7 billion. The cases are being investigated by The Public Prosecutor for Special Financial and International Crimes (SØIK).

As disclosed by the Danish Tax Agency to SØIK, in May 2019 the Danish Tax Agency entered into a settlement with 61 US pension plans and a number of related individuals and companies as a part of the overall case complex. According to the information provided, the settlement agreement means that the 61 pension plans etc. must pay an amount of DKK 1.6 billion to the Danish state.

For use in the further investigation, SØIK kindly requests answers to the following questions:

1. Which natural or legal persons has the Danish Tax Agency entered into the referenced settlement with?
2. Which refunds are covered by the settlement (for example by indication of SKAT's batch number)?
3. How is the settlement sum composed (does it include for example reimbursement of expenses other than the received dividend refunds)?

4. How much of the total settlement sum of DKK 1.6 billion has been paid to the Danish Tax Agency, and when does the remaining amount fall due for payment?
5. Which claims are the payments written off against
6. Are claims beyond the settlement amount waived, and if so in what manner?
7. Is the settlement an expression of a final decision in the civil case, or will further compensation claims against the settlement parties arise later?
8. Has the Danish Tax Agency been provided with security for fulfillment of the settlement, including guarantees, collateral or the like? In such event, has the Danish Tax Agency undertaken any form of perfection in this regard?
9. Has the Danish Tax Agency pursued a compensation claim in the case, and if so, against whom and for what amount?

THE PUBLIC PROSECUTOR FOR
SPECIAL FINANCIAL AND
INTERNATIONAL CRIMES

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In addition, SØIK kindly requests information about what, if any, confidentiality clauses have been agreed to in the settlement.

SØIK asks to receive the Danish Tax Agency's response as soon as possible, and preferably no later than January 15, 2021.

If the Danish Tax Agency has questions regarding this request, inquiries can be directed to the Special Prosecutor Stine Winther, tel. 61126979 or via email: swi007@politi.dk).

With best regards

Malene Stage Christensen

Deputy Prosecutor, acting.